

STATE OF MICHIGAN



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DEPARTMENT OF TREASURY
DOUGLAS B. ROBERTS, State Treasurer

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COMMISSION MEMBERS

ROLAND C. ANDERSEN, Acting Chair
LESLEY F. HOLT
LEROY J. NELSON

DATE: October 11, 1993
TO: Assessing Officers and Equalization Directors
FROM: State Tax Commission
RE: 1993 Public Act 145-Its Effect On 1994 Assessments

On August 19, 1993, Governor Engler signed into law 1993 Enrolled Senate Bill 1, which became 1993 Public Act 145 on that day. A copy of the Act is attached.

The purpose of this bulletin is to present guidelines for the implementation of 1993 PA 145 as regards 1994 assessments. Future bulletins by the State Tax Commission will address 1994 county and state equalization and MCL 211.34d "Headlee" rollbacks.

It appears likely that this Act is the first in a series of bills that may impact 1994 assessments. It is possible that additional bills may address 1994 assessments later this year. The comments that follow are based on the law as it exists as of the date of this memo. The State Tax Commission will advise you of any changes.

The Act does not affect 1993 assessments or tax collections. It will first apply to assessments for 1994 and thereafter.

THE ACT DOES NOT FREEZE 1994 ASSESSMENTS.

Please find attached a copy of a recent State Tax Commission Bulletin to Equalization Directors that addresses the effect of the Act by listing some things that the Act does not require.

A section of the Act does provide for a valuation "lag" by establishing a valuation day that is one year prior to the traditional tax day.

The traditional tax day is now called the status tax day.

In other words, MCL 211.2(2) of Act 145 establishes a separate taxable status day and a separate valuation day for both real and personal property.

For 1994 and subsequent years, the status of property will be determined as of December 31 of the year prior to the tax year. Prior to passage of Act 145 this was the traditional tax day. For 1994 it will be the "status" tax day. The status tax day for 1994 assessments is December 31, 1993.

Again, in addition to the "status" tax day, the Act established a separate "valuation" day that is one year prior to the "status" tax day. The valuation day for 1994 assessments is December 31, 1992.

For 1994 Assessments:

The traditional tax day has been replaced by;
Status Tax Day, which is 12-31-93.
Valuation Day, which is 12-31-92.

THE FOLLOWING SECTIONS OF THIS BULLETIN DESCRIBE THE EFFECT OF 1993 PA 145 ON 1994 ASSESSMENT PROCEDURES. ALL ASSESSMENT PROCEDURES AND REQUIREMENTS NOT ADDRESSED BY THIS AND SUBSEQUENT BULLETINS REMAIN THE SAME AS IN PRIOR YEARS.

1. The following shall be determined as of status tax day (December 31, 1993 for 1994 assessments):
 - A. Property Ownership - The property shall be assessed to the owner of record for the property on status tax day. Therefore, the owner of a property on December 31, 1993 is the person to whom the property should be assessed on the 1994 assessment roll. This is same as in the past. Splits and combinations which occur during calendar year 1993 should be recognized on the 1994 assessment roll. The true cash value of 1994 assessments for splits and combinations will be based on market conditions on valuation day (12-31-92).
 - B. Location of Property - Property will be assessed in the township or city in which it is located on status tax day. Therefore, personal property which has been moved during 1993 will be assessed for 1994 at its location on December 31, 1993.

- C. Physical Status of the Property - The physical status of a property will be determined as of status tax day. Physical status refers to physical changes to the property which were not recognized by the prior year's assessment. New construction which has occurred in 1993 will be considered in the 1994 assessment.

A house under construction on December 31, 1993 shall be assessed on the 1994 assessment roll based on its percent of completion on December 31, 1993. The Act does not alter the processing of splits and combinations, with or without ownership changes. A larger parcel split into smaller parcels during 1993 may be valued at the rate appropriate for smaller parcels, but that rate must be in accordance with values as of the December 31, 1992 valuation day. All taxable improvements to parcels during 1993 shall be assessed in 1994, with the value of the improvements reflecting real estate market data prior to December 31, 1992, as described below in Paragraphs 2A and 2B.

A loss in the true cash value of real property caused by physical destruction in 1993, such as a building demolished during 1993, will be recognized in the 1994 assessment. Personal property disposed of during 1993 will not be included in the 1994 assessment. The true cash value of the new property or amount of the assessment increase for new construction will be determined considering the real estate market conditions applying to valuation day (December 31, 1992).

- D. Assessability of the Property - The assessability of a property will be determined as of status tax day (12-31-93). A property which qualifies for exemption on December 31, 1993, will be exempt on the 1994 assessment roll.

Exempt property which became taxable during 1993, shall be assessed in 1994. For instance, Industrial Facilities Tax Exemption Certificates (IFTECs) which have an ending date of December 31, 1993 or earlier shall be assessed on the 1994 ad valorem assessment roll. This is also true for properties with expiring Commercial Facilities Tax Exemption Certificates and Technology Park Tax Exemption Certificates. Neighborhood Enterprise Zones (NEZs) were first issued in 1993, and none have expired, so they will not be a problem for 1994. Properties having Commercial Facilities Tax Exemption Certificates (CFTEC's) or IFTEC's that are replacement or rehabilitation exemptions, the assessments of which were on the 1993 CFT or IFT roll, and for which the exemption

certificates have expired, shall be assessed on the 1994 ad valorem assessment roll. Since rehabilitation and replacement equivalent SEVs have been frozen for the duration of the certificate, the property shall be reappraised at December 31, 1992 values. This is not true of the assessments of property which had "new" IFTECs or CFTECs because those were revalued annually, and had no frozen assessments or equivalent SEVs.

The land value for new, rehabilitation, or replacement facilities will continue to be assessed on the 1994 ad valorem assessment roll. In all instances, the true cash value determined for the ad valorem roll will be based on market data prior to December 31, 1992.

2. Valuation day is one year prior to status tax day and is the day as of which the following are determined:

- A. Cost Levels - The cost schedules to be used are those which apply to valuation day (12-31-92). For 1994 assessments, the assessor should use the same Assessor's Manual county multipliers as were used for 1993 assessments. These multipliers are labeled "1992 County Multipliers". The county multipliers which were sent to all assessors on April 1, 1993 were labeled "1993 County Multipliers, and will be used for 1995 assessments, not for 1994 assessments. A copy of the correct multipliers for use in making 1994 assessments is enclosed.
- B. Market Conditions - The time period for sales used to estimate land value and economic condition factors are those applicable to valuation day (12-31-92). For 1994 assessments, the appropriate time period for sales used to estimate land value and economic condition factors is April 1, 1990 to March 31, 1992. This is the same time frame that was used in the 1992 equalization studies, 1993 assessments and for 1993 equalized valuations,

AN ASSESSOR MAY NOT USE ANY REAL ESTATE MARKET SALES THAT WERE TRANSACTED SUBSEQUENT TO DECEMBER 31, 1992. TWENTY-FOUR MONTH EQUALIZATION STUDIES TO BEGIN 1994 EQUALIZATION WILL CONSIST OF THE FIRST THREE MONTHS OF 1992 SALES, TWELVE MONTHS OF 1991 SALES, AND THE LAST NINE MONTHS OF 1990 SALES. SINGLE YEAR SALES STUDIES WILL CONSIST OF TWELVE MONTHS OF 1992 SALES.

- C. Depreciation - Depreciation is a valuation issue and must be determined as of valuation day (12-31-92). For 1994 assessments, the valuation day is the same day as tax day was for 1993 assessments. Property which was assessed on the 1993 assessment roll will usually receive the same amount of depreciation for 1994 assessments as the property had for 1993 assessments.

Starting with 1994 assessments, the formula for determining the actual age of a property for depreciation purposes will be as follows: Subtract the year of construction from the assessment year minus one. Thus for 1994 assessment purposes, a building built in 1992 would have an actual age of one year for depreciation purposes.

Real Property built in 1993 and 1993 personal property acquisitions will receive no depreciation for 1994 assessment purposes. Personal property depreciation will be addressed in more detail later in this bulletin.

3. Assessments are not frozen for 1994. PA 145 of 1993 does not freeze 1994 assessments for one year as was the case in 1992. While it is true that the valuation day for 1994 assessments will be the same as the valuation day was for 1993 assessments, and while it is true that many properties which did not change in calendar year 1993 will have the same assessment in 1994 as they did in 1993, assessments are not frozen.

Assessors shall make assessment changes geared to the valuation day of December 31, 1992, if necessary, to achieve 50% of true cash value and to achieve uniformity in their 1994 assessments.

Please note that assessments must be based on valuations as of the valuation day (December 31, 1992), not as of status tax day (December 31, 1993). Likewise, a complete reassessment or reappraisal could be implemented on the 1994 assessment roll as long as the values are based upon real estate market conditions as of valuation day (December 31, 1992). Assessment units which had an equalization factor in 1993 should implement assessments in 1994 that achieve a 50% assessment ratio, as required by law.

4. Procedures for Valuing Real Property for 1994 Assessments - The same land values, economic condition factors, cost schedules, and depreciation will usually be used for 1994 assessments as were used for 1993 assessments. Therefore, a property which experienced no physical change in calendar year 1993 will generally have the same assessment in 1994 as it did in 1993, except in a unit where the 1993 assessment was not uniform, or did not achieve fifty percent of true cash value, or where a reassessment is implemented for the first time in 1994.

New construction during calendar year 1993 must be reflected on the 1994 assessment roll. However, the cost schedules, economic condition factors, and land values must be those applicable to valuation day (December 31, 1992). These will generally be the same as were used for the 1993 assessment. New 1993 real property construction will receive no depreciation for 1994 assessments.

5. Procedures for Valuing Personal Property for 1994 Assessments
Personal property acquisitions which occurred in calendar year 1993 will receive no depreciation for 1994 assessment purposes. This means that the first year multiplier from a State Tax Commission multiplier table will not be applied to 1993 acquisition costs. A trending multiplier will be applied to trend the 1993 costs back in time to the 1994 valuation day (December 31, 1992).

The trending multiplier for 1993 personal property acquisitions is 0.96. 1993 acquisition costs will be multiplied by this personal property trending multiplier. This results in an appropriate true cash value estimate of 1993 personal property acquisition costs for use in determining 1994 assessments.

Costs of construction in progress on the status tax day (December 31, 1993) will also be trended back to the valuation day (December 31, 1992) by applying the 0.96 multiplier. Fifty percent of the cost after application of the trending multiplier will then be the true cash value estimate of personal property construction in progress.

Acquisitions made prior to 1993 will receive the same personal property multipliers as they had for 1993 assessments. Thus a business which had no new acquisitions in calendar year 1993 and did not dispose of any property in 1993 would usually have the same assessment in 1994 as it had in 1993.

Personal property forms for 1994 will have an extra line on all schedules which have a pre-printed year-of-purchase column to accommodate the trending multiplier for 1993 acquisitions and the full schedule of personal property multipliers for the years prior to 1993. This means that the main reporting schedule will have 16 lines plus the "total" line and the computer schedule will have 8 lines plus the "total" line.

6. IFT Roll and Technology Park Roll - The real and personal property assessments for "new facilities" on the industrial facilities tax and technology park rolls should be based on the same guidelines as discussed above for the ad valorem roll.
7. Assessment Change Notice - 1993 PA 145 did not alter the provisions of MCL 211.24c dealing with the notice of increase in assessments. Therefore the legal requirements for the notice of increase in assessments has not changed for 1994 assessments. If the 1994 assessment is the same as the 1993 assessment, no notice is required.
8. State Assessed DNR Lands-Valuations for 1994 Department of Natural Resources assessments may be adjusted, if upon review, it has been determined by the Property Tax Division staff for the State Tax Commission that the basis for the 1993 valuations did not reflect values as of December 31, 1992. Assessors should review their 1994 Tax Record Master List when it arrives in February 1994 to ascertain whether any valuation changes have occurred.
9. "Headlee" millage rollups prohibited by 1993 PA 145.
The Act eliminates automatic rollups of Headlee millage reduction fractions for 1994 by limiting the current year's millage reduction fraction (MRF) to 1.0000. In 1993 and prior years a current year's MRF greater than 1.0000 could be compounded with the prior year's Compounded Millage Reduction Fraction (CMRF) to achieve a CMRF that was increased over what it would have been without the "roll up". The annual STC roll back bulletin will address this issue.
10. State Equalization Still Constitutionally Required.

The uniformity provisions of the 1963 Constitution are still intact and applicable to 1994 assessments. Taxing jurisdictions still cross county lines.

Act No. 145
Public Acts of 1993
Approved by the Governor
August 19, 1993
Filed with the Secretary of State
August 19, 1993

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1993**

Introduced by Senators Posthumus, Cisky, DeGrow, Carl, Dunaskiss, Hoffman, DiNello, McManus, Gougeon, Smith, Holmes, Conroy, Hart, Kelly, O'Brien, Honigman, Wartner, Cherry, Vaughn, Miller and Welborn

ENROLLED SENATE BILL No. 1

AN ACT to amend sections 2, 27a, and 34d of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," section 27a as added by Act No. 539 of the Public Acts of 1982 and section 34d as amended by Act No. 38 of the Public Acts of 1991, being sections 211.2, 211.27a, and 211.34d of the Michigan Compiled Laws; and to add section 24f.

The People of the State of Michigan enact:

Section 1. Sections 2, 27a, and 34d of Act No. 206 of the Public Acts of 1893, section 27a as added by Act No. 539 of the Public Acts of 1982 and section 34d as amended by Act No. 38 of the Public Acts of 1991, being sections 211.2, 211.27a, and 211.34d of the Michigan Compiled Laws, are amended and section 24f is added to read as follows:

Sec. 2. (1) For the purpose of taxation, real property includes all lands within the state, all buildings and fixtures on the land and appurtenances thereto, except as expressly exempted by law, and includes all real property owned by the state or purchased or condemned for public highway purposes by any board, officer, commission, or department of the state and sold on land contract, notwithstanding the fact that the deed has not been executed transferring title.

(2) The taxable status of persons and real and personal property for a tax year shall be determined as of each December 31 of the immediately preceding year, which is considered the tax day, any provisions in the charter of any city or village to the contrary notwithstanding. However, beginning in 1994 and each year after 1994, the valuation of real and personal property for a year shall be determined as of each December 31 in the year immediately preceding the year of the tax day, which is considered the valuation day. An assessing officer is not restricted to any particular period in the preparation of the assessment roll but may survey, examine, or review properties at any time before or after the tax day.

(3) Notwithstanding a provision to the contrary in any law, if real property is acquired for public purposes by purchase or condemnation, all general property taxes, but not penalties, levied during the 12 months immediately preceding, but not including, the day title passes to the public agency shall be prorated in accordance with this subsection. The seller or condemnee is responsible for the portion of taxes from the levy date or dates to, but not including, the day title passes and the public agency is responsible for the remainder of the taxes. If the date that title will pass cannot be ascertained definitely and an agreement in advance to prorate taxes is desirable, an estimated date for the passage of title may be agreed to. In the absence of an agreement, the public agency shall compute the proration of taxes as of the date title passes. The question of proration of taxes shall not be considered in any condemnation proceeding. As used in this paragraph "levy date" means the day on which general property taxes become due and payable. In addition to the portion of taxes for which the public agency is responsible under the provisions of this subsection, the public agency is also responsible for all general property taxes levied on or after the date title passes and before the property is removed from the tax rolls.

(4) In a real estate transaction between private parties in the absence of an agreement to the contrary, the seller is responsible for that portion of the annual taxes levied during the 12 months immediately preceding, but not including, the day title passes, from the levy date or dates to, but not including, the day title passes and the buyer is responsible for the remainder of the annual taxes. As used in this subsection, "levy date" means the day on which a general property tax becomes due and payable.

Sec. 24f. (1) When submitting a proposal on the question of authorizing a millage rate to be levied under this act, the ballot shall state the amount of the millage increase proposed and shall provide an estimate of the revenue increase the taxing unit will collect if that increase is approved and levied by the taxing unit in the first calendar year of the increase.

(2) A taxing unit shall hold not more than 2 elections in a calendar year concerning the authorization of a millage rate greater than the product of the immediately preceding year's reduced maximum authorized rate or rates as defined in section 34d(16) multiplied by the current year's millage reduction fraction, regardless of the number of questions presented at the election.

(3) A taxing unit that levies millage under this act shall not submit a single question to the electors of the taxing unit requesting both the renewal of voter authorized millage and the authorization of new additional millage. If authorization to levy millage has expired and if the taxing unit submits to the electors the authorization of millage greater than the number of expired mills reduced pursuant to the millage reduction in section 34d(11), the taxing unit shall submit 1 question for authorization of the number of expired mills reduced pursuant to the millage reduction in section 34d(11) and 1 or more additional questions for the authorization of millage in excess of that amount.

Sec. 27a. (1) Except as otherwise provided in subsections (2) and (3), property shall be assessed at 50% of its true cash value pursuant to section 3 of article IX of the state constitution of 1963.

(2) Assessment of property, as required in this section and section 27, is inapplicable to the assessment of property subject to the levy of ad valorem taxes within voted tax limitation increases to pay principal and interest on limited tax bonds issued by any governmental unit, including a county, township, community college district, or school district, before January 1, 1964, if the assessment required to be made under this act would be less than the assessment as state equalized prevailing on the property at the time of the issuance of the bonds. This inapplicability shall continue until levy of taxes to pay principal and interest on the bonds is no longer required. The assessment of property required by this act shall be applicable for all other purposes.

(3) Beginning December 31, 1993, all property is exempt from millage levied for local school district operating purposes. Millage levied for local school district operating purposes does not include millage levied by a local school district for a community college under section 1602a of the school code of 1976, Act No. 451 of the Public Acts of 1976, being section 380.1602a of the Michigan Compiled Laws.

(4) Beginning December 31, 1993, all property is exempt from millage for intermediate school district operating purposes.

Sec. 34d. (1) As used in this section or section 31 of article IX of the state constitution of 1963, or both:

(a) "Additions" means all increases in value caused by new construction or a physical addition of equipment or furnishings, and the value of property that was exempt from taxes or not included on the assessment unit's immediately preceding year's assessment roll.

(b) "Financial officer" means the officer responsible for preparing the budget of a unit of local government.

(c) "General price level" means the annual average of the United States consumer price index for all urban consumers as defined and officially reported by the United States department of labor, bureau of labor statistics.

(d) "Losses" means a decrease in value caused by the removal or destruction of real or personal property and the value of property taxed in the immediately preceding year that has been exempted or removed from the assessment unit's assessment roll.

(e) "New construction and improvements" means additions less losses.

(f) "Current year" means the year for which the millage limitation is being calculated.

(g) "Inflation rate" means the ratio of the general price level for the calendar year immediately preceding the current year divided by the general price level for the calendar year before the year immediately preceding the current year.

(2) On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the assessed valuation as approved by the local board of review for each classification of property that is separately equalized for each unit of local government and provide the tabulated assessed valuations to the county equalization director. The tabulation by the assessing officer shall contain additions and losses for each classification of property that is separately equalized for each unit of local government or part of a unit of local government in the township or city. The county equalization director shall compute these amounts and the current and immediately preceding year's state equalized valuation for each classification of property that is separately equalized for each unit of local government that levies taxes under this act within the boundary of the county. The county equalization director shall cooperate with equalization directors of neighboring counties, as necessary, to make the computation for units of local government located in more than 1 county. The county equalization director shall calculate the millage reduction fraction for each unit of local government in the county for the current year. The financial officer for each taxing jurisdiction shall calculate the compounded millage reduction fractions beginning in 1980 resulting from the multiplication of successive millage reduction fractions and shall recognize a local voter action to increase the compounded millage reduction fraction to a maximum of 1 as a new beginning fraction. Upon request of the superintendent of the intermediate school district, the county equalization director shall transmit the complete computations of the assessed valuations to the superintendent of the intermediate school district within that county. At the request of the presidents of community colleges, the county equalization director shall transmit the complete computations of the assessed valuation to the presidents of community colleges within the county.

(3) On or before the first Monday in June of each year, the county equalization director shall deliver the statement of the computations signed by the county equalization director to the county treasurer.

(4) On or before the second Monday in June of each year, the treasurer of each county shall certify the immediately preceding year's state equalized valuation, the current year's state equalized valuation, the amount of additions and losses for the current year, and the current year's millage reduction fraction for each unit of local government that levies a property tax in the county.

(5) The financial officer of each unit of local government shall make the computation of the tax rate using the data certified by the county treasurer and the state tax commission. At the annual session in October, the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with section 31 of article IX of the state constitution of 1963.

(6) The number of mills permitted to be levied in a tax year is limited as provided in this section pursuant to section 31 of article IX of the state constitution of 1963. A unit of local government shall not levy a tax rate greater than the rate determined by reducing its maximum rate or rates authorized by law or charter by a millage reduction fraction as provided in this section without voter approval.

(7) A millage reduction fraction shall be determined for each year for each local unit of government. For ad valorem property taxes that became a lien before January 1, 1983, the numerator of the fraction shall be the total state equalized valuation for the immediately preceding year multiplied by the inflation rate and the denominator of the fraction shall be the total state equalized valuation for the current year minus new construction and improvements. For ad valorem property taxes that become a lien after December 31, 1982, the numerator of the fraction shall be the product of the difference between the total state equalized valuation for the immediately preceding year minus losses multiplied by the inflation rate and the denominator of the fraction shall be the total state equalized valuation for the current year minus additions. For each year after 1993, a millage reduction fraction shall not exceed 1.

(8) The compounded millage reduction fraction for each year after 1980 shall be calculated by multiplying the local unit's previous year's compounded millage reduction fraction by the current year's millage reduction fraction. Beginning with 1980 tax levies, the compounded millage reduction fraction for the year shall be multiplied by the maximum millage rate authorized by law or charter for the unit of local government for the year, except as provided by subsection (9). A compounded millage reduction fraction shall not exceed 1.

(9) The millage reduction shall be determined separately for authorized millage approved by the voters. The limitation on millage authorized by the voters on or before May 31 of a year shall be calculated beginning with the millage reduction fraction for that year. Millage authorized by the voters after May 31 shall not be subject to a millage reduction until the year following the voter authorization which shall be calculated beginning with the millage reduction fraction for the year following the authorization. The first millage reduction fraction used in calculating the limitation on millage approved by the voters after January 1, 1979 shall not exceed 1.

(10) A millage reduction fraction shall be applied separately to the aggregate maximum millage rate authorized by a charter and to each maximum millage rate authorized by state law for a specific purpose.

(11) A unit of local government may submit to the voters for their approval the levy in that year of a tax rate in excess of the limit set by this section. The ballot question shall ask the voters to approve the levy of a specific number of mills in excess of the limit. The provisions of this section do not allow the levy of a millage rate in excess of the maximum rate authorized by law or charter. If the authorization to levy millage expires after 1993 and a local governmental unit is asking voters to renew the authorization to levy the millage, the ballot question shall ask for renewed authorization for the number of expiring mills as reduced by the millage reduction required by this section. If the election occurs before June 1 of a year, the millage reduction is based on the immediately preceding year's millage reduction applicable to that millage. If the election occurs after May 31 of a year, the millage reduction shall be based on that year's millage reduction applicable to that millage had it not expired.

(12) A reduction or limitation under this section shall not be applied to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments or contract obligations in anticipation of which bonds are issued that were authorized before December 23, 1978, as provided by former section 4 of chapter I of the municipal finance act, Act No. 202 of the Public Acts of 1943, or to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments or contract obligations in anticipation of which bonds are issued that are approved by the voters after December 22, 1978.


(13) If it is determined subsequent to the levy of a tax that an incorrect millage reduction fraction has been applied, the amount of additional tax revenue or the shortage of tax revenue shall be deducted from or added to the next regular tax levy for that unit of local government after the determination of the authorized rate pursuant to this section.

(14) If as a result of an appeal of county equalization or state equalization the state equalized valuation of a unit of local government changes, the millage reduction fraction for the year shall be recalculated. The financial officer shall effectuate an addition or reduction of tax revenue in the same manner as prescribed in subsection (13).

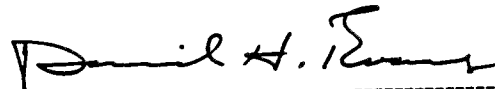
(15) The fractions calculated pursuant to this section shall be rounded to 4 decimal places, except that the inflation rate shall be computed by the state tax commission and shall be rounded to 3 decimal places. The state tax commission shall publish the inflation rate before March 1 of each year.

(16) Beginning with taxes levied in 1994, the millage reduction required by section 31 of article IX of the state constitution of 1963 shall permanently reduce the maximum rate or rates authorized by law or charter. The reduced maximum authorized rate or rates for 1994 shall equal the product of the maximum rate or rates authorized by law or charter before application of this section multiplied by the compound millage reduction applicable to that millage in 1994 pursuant to subsections (8) to (12). The reduced maximum authorized rate or rates for 1995 and each year after 1995 shall equal the product of the immediately preceding year's reduced maximum authorized rate or rates multiplied by the current year's millage reduction fraction and shall be adjusted for millage for which authorization has expired and new authorized millage approved by the voters pursuant to subsections (8) to (12).

This act is ordered to take immediate effect.



Secretary of the Senate.



Co-Clerk of the House of Representatives.

Approved _____

Governor.

STATE OF MICHIGAN



JOHN ENGLER, Governor
DEPARTMENT OF TREASURY
DOUGLAS B. ROBERTS, State Treasurer
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COMMISSION MEMBERS

ROLAND C. ANDERSEN, Acting Chair
LESLEY F. HOLT
LEROY J. NELSON

DATE: September 1, 1993
TO: Equalization Directors
FROM: State Tax Commission
RE: 1993 PA 145 (Enrolled Senate Bill 1)

On August 19, 1993, Governor Engler signed into law 1993 Enrolled Senate Bill 1, which became 1993 PA 145 at 3:25 p.m. on that day.

The copy of Enrolled Senate Bill 1 that we recently mailed to you is identical to 1993 PA 145.

The State Tax Commission (STC) will furnish bulletins regarding the following subjects addressed by the Bill:

1. 1994 assessment of real and personal property.
2. 1994 county and state equalization.
3. 1994 instructions regarding MCL 211.34d "Headlee" rollbacks.

The STC will continue to hold meetings with interested parties including representatives of the Michigan Assessors Association (MAA) and the Michigan Association of Equalization Directors (MAED) regarding implementation of this Act. The STC will issue commentary or bulletins as necessary.

It is anticipated that clarifying legislation pertinent to the subjects addressed by 1993 PA 145 may be forthcoming from the Legislature. It is impossible to predict the timing of any additional legislation that may affect these procedures for 1994 and thereafter.

Implementation of PA 145 will require the professional cooperation of all those involved in property tax administration.

Preliminary reading of the statute indicates the following to the STC. The STC believes that 1993 PA 145:

1. DOES NOT: Eliminate the constitutional or statutory requirements for a system of equalization and uniformity of assessments.
2. DOES NOT: Reduce the constitutional and statutory responsibilities of assessing officers or equalizers.
3. DOES NOT: Eliminate the need for equalization of assessments by the County or State.
4. DOES NOT: Eliminate the need for county equalization studies made in accordance with the Michigan Assessor's Manual.
5. DOES NOT: Alter the ratio of assessments to true cash value. Fifty percent is still the required assessing level.
6. DOES NOT: Exclude personal property as did the 1992 "freeze".
7. DOES NOT: Prohibit increased 1994 assessments for property new to the 1994 assessment roll, or the reduction of 1994 assessments due to loss of property. Assessors are allowed to plus or minus assessments in order to achieve fifty percent of true cash value or to achieve uniformity. For 1994, status tax day is December 31, 1993. Any change in the status of property from December 31, 1992 to December 31, 1993 should be recognized in 1994 assessments. For example, a house constructed after December 31, 1992 and before December 31, 1993, would be assessed for 1994 at the appropriate percentage of value based on real estate market price levels as of December 31, 1992, which is the "valuation" day for 1994 assessments.
8. DOES NOT: Require notice of assessments to be made one year in the future. 1994 increase notices will utilize 1994 assessments, not prospective 1995 assessments.
9. DOES NOT: Allow the levy of allocated and extra voted operating millages for K-12 and intermediate school millages for 1994 and thereafter.

Equalization Directors
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10. DOES NOT: Amend the Property Tax Limitation Act.
11. DOES NOT: Authorize suspension of work on 1993 equalization studies. These studies are still required to be submitted to the State Tax Commission prior to December 31, 1993.

For a preliminary interpretation of the effect of the Act on property tax administration, please refer to the letter dated August 10, 1993 sent to you from Roland C. Andersen.

Please share this information with the assessing officers in your county.

1992
County Multipliers
for 1991 Base Rates
for use in 1992 Equalization Studies

County	RESIDENTIAL				County	RESIDENTIAL			
	Masonry	Frame Siding	Brick Veneer	FARM		Masonry	Frame Siding	Brick Veneer	FARM
Alcona	0.88	0.90	0.89	0.90	Lake	0.87	0.89	0.88	0.88
Alger	0.89	0.90	0.90	0.91	Lapeer	0.98	0.95	0.97	0.98
Allegan	0.91	0.93	0.92	0.93	Leelanau	0.87	0.89	0.88	0.88
Alpena	0.87	0.89	0.88	0.88	Lenawee	0.99	0.98	0.99	0.99
Antrim	0.87	0.89	0.88	0.89	Livingston	1.01	0.99	1.00	1.01
Arenac	0.88	0.91	0.89	0.90	Luce	0.89	0.90	0.89	0.91
Baraga	0.89	0.90	0.90	0.90	Mackinac	0.88	0.90	0.89	0.90
Barry	0.91	0.91	0.91	0.93	Macomb	1.04	1.01	1.03	1.04
Bay	0.93	0.92	0.93	0.95	Manistee	0.86	0.89	0.87	0.87
Benzle	0.86	0.88	0.87	0.88	Marquette	0.91	0.93	0.92	0.93
Berrien	0.95	0.96	0.95	0.96	Mason	0.87	0.89	0.88	0.89
Branch	0.96	0.95	0.96	0.97	Mecosta	0.88	0.90	0.89	0.90
Calhoun	1.00	0.98	0.99	1.00	Menominee	0.89	0.90	0.90	0.91
Cass	0.94	0.95	0.94	0.96	Midland	0.92	0.92	0.92	0.94
Charlevoix	0.86	0.88	0.87	0.88	Missaukee	0.86	0.89	0.87	0.88
Cheboygan	0.86	0.90	0.88	0.88	Monroe	1.04	1.01	1.03	1.04
Chippewa	0.88	0.89	0.88	0.90	Montcalm	0.90	0.91	0.90	0.91
Clare	0.88	0.90	0.89	0.90	Montmorency	0.86	0.89	0.88	0.88
Clinton	0.94	0.94	0.94	0.95	Muskegon	0.92	0.92	0.92	0.93
Crawford	0.86	0.89	0.87	0.88	Newaygo	0.88	0.90	0.89	0.90
Delta	0.88	0.90	0.89	0.90	Oakland	1.06	1.03	1.05	1.06
Dickinson	0.91	0.93	0.92	0.93	Oceana	0.88	0.90	0.89	0.90
Eaton	0.96	0.97	0.97	0.97	Ogemaw	0.86	0.89	0.87	0.88
Emmet	0.86	0.88	0.87	0.88	Ontonagon	0.88	0.90	0.89	0.89
Genesee	1.01	0.99	1.00	1.01	Osceola	0.87	0.89	0.88	0.89
Gladwin	0.89	0.90	0.89	0.90	Oscoda	0.85	0.88	0.86	0.87
Gogebic	0.89	0.90	0.90	0.91	Otsego	0.86	0.90	0.88	0.88
Grand Traverse	0.87	0.89	0.88	0.88	Ottawa	0.90	0.92	0.91	0.92
Gratiot	0.92	0.92	0.92	0.93	Presque Isle	0.87	0.90	0.89	0.88
Hillsdale	0.97	0.95	0.96	0.97	Roscommon	0.86	0.89	0.87	0.88
Houghton	0.89	0.90	0.90	0.91	Saginaw	0.94	0.94	0.94	0.96
Huron	0.92	0.92	0.92	0.93	St. Clair	1.02	1.00	1.01	1.02
Ingham	1.00	0.99	1.00	1.00	St. Joseph	0.93	0.94	0.94	0.95
Ionia	0.91	0.92	0.92	0.92	Sanilac	0.94	0.93	0.94	0.95
Iosco	0.88	0.90	0.89	0.90	Schoolcraft	0.89	0.90	0.89	0.91
Iron	0.89	0.91	0.90	0.91	Shiawassee	0.98	0.97	0.98	0.98
Isabella	0.92	0.92	0.92	0.94	Tuscola	0.92	0.92	0.92	0.94
Jackson	0.97	0.97	0.97	0.97	Van Buren	0.93	0.94	0.94	0.95
Kalamazoo	0.99	0.97	0.98	0.99	Washtenaw	1.03	1.02	1.03	1.04
Kalkaska	0.87	0.89	0.88	0.89	Wayne	1.04	1.04	1.04	1.06
Kent	0.96	0.94	0.95	0.96	Wexford	0.86	0.89	0.87	0.88
Keweenaw	0.88	0.90	0.89	0.89					

**1992
County Multipliers
for 1991 Base Rates
for use in 1992 Equalization Studies**

COMMERCIAL AND INDUSTRIAL

County	A	B	C	D	S
Alcona	0.95	0.96	0.92	0.89	0.95
Alger	0.97	0.96	0.94	0.90	0.96
Allegan	0.99	0.98	0.96	0.93	0.98
Alpena	0.95	0.95	0.91	0.88	0.93
Antrim	0.94	0.95	0.91	0.88	0.94
Arenac	0.96	0.96	0.94	0.90	0.96
Baraga	0.96	0.96	0.94	0.89	0.95
Barry	0.98	0.98	0.94	0.93	0.98
Bay	1.01	1.00	0.96	0.94	0.99
Benzle	0.94	0.94	0.90	0.87	0.93
Berrien	1.00	0.99	0.98	0.98	1.01
Branch	1.02	1.00	0.98	0.96	1.00
Cal houn	1.03	1.03	1.01	1.00	1.02
Cass	1.00	0.99	0.97	0.97	1.01
Charlevoix	0.94	0.94	0.90	0.87	0.93
Cheboygan	0.94	0.92	0.92	0.87	0.93
Chippewa	0.94	0.94	0.92	0.88	0.95
Clare	0.96	0.96	0.93	0.90	0.96
Clinton	1.01	1.00	0.98	0.95	1.00
Crawford	0.95	0.94	0.91	0.87	0.93
Delta	0.96	0.96	0.93	0.88	0.95
Dickinson	0.98	0.97	0.97	0.92	0.98
Eaton	1.03	1.02	1.00	0.98	1.01
Emmet	0.94	0.94	0.90	0.87	0.93
Genesee	1.05	1.05	1.03	1.00	1.04
Gladwin	0.96	0.95	0.93	0.91	0.94
Gogebic	0.96	0.96	0.94	0.89	0.96
Grand Traverse	0.95	0.94	0.92	0.88	0.93
Gratiot	0.99	0.99	0.96	0.93	0.97
Hillsdale	1.01	1.01	0.99	0.96	1.00
Houghton	0.97	0.96	0.94	0.90	0.96
Huron	0.99	0.99	0.96	0.93	0.97
Ingham	1.05	1.04	1.02	0.99	1.04
Ionia	0.99	0.98	0.96	0.92	0.96
Iosco	0.97	0.96	0.93	0.90	0.94
Iron	0.97	0.96	0.95	0.90	0.96
Isabella	0.98	0.98	0.95	0.93	0.98
Jackson	1.03	1.03	1.00	0.97	1.01
Kalamazoo	1.04	1.02	1.00	0.99	1.02
Kalkaska	0.96	0.95	0.92	0.88	0.94
Kent	1.00	1.00	0.98	0.95	0.98
Keweenaw	0.96	0.94	0.93	0.88	0.94

1992 County Multipliers for 1991 Base Rates, *continued*

COMMERCIAL AND INDUSTRIAL					
County	A	B	C	D	S
Lake	0.93	0.93	0.91	0.88	0.92
Lapeer	1.03	1.03	0.99	0.97	1.01
Leelanau	0.94	0.94	0.92	0.88	0.93
Lenawee	1.04	1.03	1.01	0.98	1.03
Livingston	1.06	1.05	1.03	1.00	1.04
Luce	0.95	0.95	0.93	0.89	0.96
Mackinac	0.95	0.94	0.93	0.88	0.95
Macomb	1.08	1.07	1.05	1.03	1.06
Manistee	0.94	0.94	0.91	0.87	0.92
Marquette	0.99	0.98	0.97	0.92	0.98
Mason	0.95	0.95	0.92	0.89	0.94
Mecosta	0.95	0.95	0.93	0.90	0.94
Menominee	0.97	0.96	0.94	0.90	0.96
Midland	1.00	0.99	0.96	0.93	0.98
Missaukee	0.94	0.94	0.92	0.87	0.93
Monroe	1.08	1.07	1.05	1.03	1.06
Montcalm	0.97	0.97	0.94	0.92	0.96
Montmorency	0.93	0.92	0.91	0.87	0.93
Muskegon	0.99	0.98	0.95	0.93	0.96
Newaygo	0.96	0.95	0.93	0.90	0.96
Oakland	1.09	1.09	1.07	1.05	1.08
Oceana	0.96	0.95	0.93	0.90	0.96
Ogemaw	0.96	0.95	0.91	0.87	0.93
Ontonagon	0.96	0.96	0.94	0.88	0.94
Osceola	0.95	0.95	0.92	0.89	0.94
Oscoda	0.93	0.92	0.90	0.86	0.92
Otsego	0.94	0.92	0.92	0.87	0.93
Ottawa	0.99	0.98	0.95	0.92	0.96
Presque Isle	0.94	0.95	0.92	0.88	0.93
Roscommon	0.96	0.95	0.92	0.87	0.94
Saginaw	1.03	1.02	0.98	0.95	1.01
St. Clair	1.07	1.07	1.04	1.01	1.06
St. Joseph	0.99	0.99	0.97	0.95	0.99
Sanilac	1.02	1.01	0.97	0.95	1.00
Schoolcraft	0.96	0.96	0.93	0.89	0.96
Shiawassee	1.03	1.03	1.00	0.98	1.02
Tuscola	1.00	1.00	0.96	0.93	0.99
Van Buren	0.99	1.00	0.97	0.95	0.99
Washtenaw	1.09	1.08	1.06	1.02	1.07
Wayne	1.11	1.11	1.08	1.06	1.09
Wexford	0.95	0.95	0.91	0.87	0.94

1992
County Multipliers
for 1986 Base Rates
For Use in 1992 Equalization Studies

RESIDENTIAL					RESIDENTIAL				
County	Masonry	Frame		FARM	County	Masonry	Frame		FARM
		Siding	Brick Veneer				Siding	Brick Veneer	
Alcona	1.00	1.00	1.02	1.00	Lake	0.99	0.99	1.01	0.98
Alger	1.02	1.01	1.03	1.01	Lapeer	1.11	1.06	1.11	1.07
Allegan	1.04	1.05	1.07	1.04	Leelanau	1.00	0.99	1.01	0.98
Alpena	0.99	0.99	1.01	0.98	Lenawee	1.12	1.10	1.14	1.09
Antrim	0.98	0.99	1.01	0.99	Livingston	1.15	1.11	1.15	1.11
Arenac	1.01	1.02	1.03	1.01	Luce	1.01	1.00	1.02	1.01
Baraga	1.02	1.00	1.02	1.00	Mackinac	1.00	1.00	1.02	1.00
Barry	1.04	1.03	1.06	1.04	Macomb	1.18	1.13	1.18	1.14
Bay	1.06	1.04	1.08	1.05	Manistee	0.98	0.99	1.00	0.99
Benzie	0.97	0.99	1.00	0.98	Marquette	1.04	1.05	1.07	1.03
Berrien	1.08	1.08	1.10	1.07	Mason	1.00	1.00	1.02	0.99
Branch	1.09	1.06	1.10	1.06	Mecosta	1.01	1.01	1.03	1.00
Calhoun	1.13	1.09	1.13	1.09	Menominee	1.02	1.01	1.04	1.01
Cass	1.07	1.07	1.09	1.06	Midland	1.05	1.04	1.07	1.04
Charlevoix	0.97	0.98	1.00	0.98	Missaukee	0.99	0.99	1.00	0.98
Cheboygan	0.98	1.00	1.01	0.98	Monroe	1.18	1.13	1.18	1.14
Chippewa	0.99	0.99	1.01	1.00	Montcalm	1.03	1.03	1.05	1.02
Clare	1.01	1.02	1.03	1.01	Montmorency	0.97	0.99	1.01	0.98
Clinton	1.07	1.06	1.09	1.06	Muskegon	1.05	1.04	1.07	1.03
Crawford	0.98	0.99	1.00	0.98	Newaygo	1.01	1.01	1.03	1.01
Delta	1.00	1.00	1.02	1.00	Oakland	1.20	1.15	1.20	1.16
Dickinson	1.04	1.05	1.07	1.03	Oceana	1.07	1.01	1.03	1.01
Eaton	1.09	1.09	1.12	1.08	Ogemaw	0.98	0.99	1.00	0.98
Emmet	0.97	0.98	1.00	0.98	Ontonagon	1.00	1.00	1.02	0.99
Genesee	1.15	1.11	1.15	1.11	Osceola	1.00	1.00	1.02	0.99
Gladwin	1.02	1.02	1.04	1.00	Oscoda	0.96	0.98	0.99	0.97
Gogebic	1.02	1.00	1.03	1.01	Otsego	0.98	1.00	1.01	0.98
Grand Traverse	1.00	0.99	1.01	0.98	Ottawa	1.03	1.04	1.06	1.03
Gratiot	1.05	1.04	1.07	1.04	Presque Isle	0.99	1.00	1.02	0.98
Hillsdale	1.10	1.06	1.10	1.06	Roscommon	0.99	0.99	1.00	0.98
Houghton	1.02	1.00	1.04	1.01	Saginaw	1.07	1.06	1.09	1.07
Huron	1.05	1.04	1.07	1.04	St. Clair	1.16	1.12	1.16	1.12
Ingham	1.13	1.11	1.15	1.10	St. Joseph	1.06	1.06	1.09	1.05
Ionia	1.04	1.04	1.07	1.03	Sanilac	1.07	1.05	1.09	1.06
Iosco	1.01	1.01	1.03	1.00	Schoolcraft	1.01	1.00	1.02	1.01
Iron	1.02	1.02	1.04	1.01	Shiawassee	1.11	1.09	1.13	1.09
Isabella	1.05	1.04	1.07	1.04	Tuscola	1.05	1.04	1.07	1.05
Jackson	1.10	1.09	1.12	1.08	Van Buren	1.06	1.06	1.09	1.05
Kalamazoo	1.12	1.08	1.12	1.08	Washtenaw	1.17	1.14	1.18	1.14
Kalkaska	1.00	0.99	1.01	0.99	Wayne	1.18	1.17	1.20	1.17
Kent	1.09	1.05	1.09	1.05	Wexford	0.98	0.99	1.00	0.98
Keweenaw	1.00	1.00	1.02	0.99					

1992
County Multipliers
for 1986 Base Rates
For Use in 1992 Equalization Studies

COMMERCIAL AND INDUSTRIAL

County	A	B	C	D	S
Alcona	1.04	1.05	1.00	0.98	1.03
Alger	1.06	1.05	1.03	0.99	1.04
Allegan	1.08	1.07	1.05	1.02	1.07
Alpena	1.04	1.04	0.99	0.97	1.01
Antrim	1.03	1.04	0.99	0.97	1.02
Arenac	1.05	1.05	1.03	0.99	1.04
Baraga	1.05	1.05	1.03	0.98	1.03
Barry	1.07	1.07	1.03	1.02	1.07
Bay	1.10	1.09	1.05	1.03	1.08
Benzie	1.03	1.03	0.98	0.96	1.01
Berrien	1.09	1.08	1.07	1.07	1.10
Branch	1.11	1.09	1.07	1.04	1.09
Calhoun	1.12	1.12	1.10	1.08	1.11
Cass	1.09	1.08	1.06	1.06	1.10
Charlevoix	1.03	1.03	0.98	0.96	1.01
Cheboygan	1.03	1.01	1.00	0.96	1.01
Chippewa	1.03	1.03	1.00	0.97	1.03
Clare	1.05	1.05	1.02	0.99	1.04
Clinton	1.10	1.09	1.07	1.04	1.09
Crawford	1.04	1.03	0.99	0.96	1.01
Delta	1.05	1.05	1.01	0.97	1.03
Dickinson	1.07	1.06	1.06	1.01	1.06
Eaton	1.12	1.11	1.09	1.07	1.10
Emmet	1.03	1.03	0.98	0.96	1.01
Genesee	1.15	1.15	1.13	1.10	1.13
Gladwin	1.05	1.04	1.02	1.00	1.02
Gogebic	1.05	1.05	1.03	0.98	1.04
Grand Traverse	1.04	1.03	1.01	0.97	1.01
Gratiot	1.08	1.08	1.05	1.02	1.06
Hillsdale	1.10	1.10	1.08	1.04	1.09
Houghton	1.06	1.05	1.03	0.99	1.04
Huron	1.08	1.08	1.05	1.02	1.06
Ingham	1.15	1.14	1.12	1.08	1.13
Ionia	1.08	1.07	1.05	1.01	1.05
Iosco	1.06	1.05	1.02	0.99	1.02
Iron	1.06	1.05	1.04	0.99	1.04
Isabella	1.07	1.07	1.04	1.02	1.07
Jackson	1.12	1.12	1.10	1.07	1.10
Kalamazoo	1.13	1.11	1.09	1.07	1.11
Kalkaska	1.05	1.04	1.01	0.97	1.02
Kent	1.09	1.09	1.07	1.03	1.07
Keweenaw	1.05	1.03	1.01	0.97	1.02

1992 County Multipliers for 1986 Base Rates, *continued*

COMMERCIAL AND INDUSTRIAL

County	A	B	C	D	S
Lake	1.02	1.02	0.99	0.97	1.00
Lapeer	1.13	1.12	1.08	1.05	1.10
Leelanau	1.03	1.03	1.01	0.97	1.01
Lenawee	1.14	1.13	1.11	1.07	1.12
Livingston	1.16	1.15	1.13	1.10	1.13
Luce	1.04	1.04	1.01	0.98	1.04
Mackinac	1.04	1.03	1.01	0.97	1.03
Macomb	1.18	1.17	1.15	1.13	1.15
Manistee	1.03	1.03	0.99	0.96	1.00
Marquette	1.08	1.07	1.06	1.01	1.06
Mason	1.04	1.04	1.01	0.98	1.02
Mecosta	1.04	1.04	1.02	0.99	1.02
Menominee	1.06	1.05	1.03	0.99	1.04
Midland	1.09	1.08	1.05	1.02	1.07
Missaukee	1.03	1.03	1.01	0.96	1.03
Monroe	1.18	1.17	1.15	1.13	1.15
Montcalm	1.06	1.06	1.03	1.01	1.04
Montmorency	1.02	1.01	0.99	0.96	1.01
Muskegon	1.08	1.07	1.04	1.02	1.05
Newaygo	1.05	1.04	1.02	0.99	1.04
Oakland	1.19	1.19	1.17	1.15	1.17
Oceana	1.05	1.04	1.02	0.99	1.04
Ogemaw	1.05	1.04	0.99	0.96	1.01
Ontonagon	1.05	1.05	1.03	0.97	1.02
Osceola	1.04	1.04	1.01	0.98	1.02
Oscoda	1.02	1.01	0.98	0.95	1.00
Otsego	1.03	1.01	1.00	0.96	1.01
Ottawa	1.08	1.07	1.04	1.01	1.05
Presque Isle	1.03	1.04	1.00	0.97	1.01
Roscommon	1.05	1.04	1.01	0.96	1.02
Saginaw	1.12	1.11	1.07	1.04	1.10
St. Clair	1.17	1.17	1.14	1.11	1.15
St. Joseph	1.08	1.08	1.06	1.04	1.08
Sanilac	1.11	1.10	1.06	1.04	1.09
Schoolcraft	1.05	1.05	1.01	0.98	1.04
Shiawassee	1.13	1.13	1.10	1.08	1.11
Tuscola	1.09	1.09	1.05	1.02	1.08
Van Buren	1.08	1.09	1.06	1.04	1.08
Washtenaw	1.19	1.18	1.16	1.12	1.16
Wayne	1.21	1.21	1.18	1.16	1.19
Wexford	1.04	1.04	0.99	0.96	1.02